

## Message Text

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ACTION EB-07

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TO SECSTATE WASHDC 6425

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E. O. 11652: N/A

TAGS: ENRG EI

SUBJ: ENERGY - DOMESTIC TAXES ON PETROLEUM AND PETROLEUM PRODUCTS

(A) STATE 1950, (B) DUBLIN 61

1. WE HAVE JUST RECEIVED FROM IRISH REVENUE COMMISSIONERS PARTIAL  
REPLY TO OUR REQUEST FOR FULL INFORMATION ON TAXES ON PETROLEUM AND  
PETROLEUM PRODUCTS. ADDITIONAL INFORMATION HAS BEEN PROMISED TO US.

2. IRISH TAX CATEGORIES DO NOT MATCH THOSE LISTED IN REF A, AND  
TAXES ARE APPLIED TO ONLY TWO CATEGORIES OF PRODUCTS: (1) MINERAL  
HYDROCARBON LIGHT OIL AND (2) HYDROCARBON OIL, OTHER SORTS. DEFINI-  
TIONS OF CATEGORIES ARE PROVIDED IN PARAGRAPH 4 BELOW. HYDROCARBON  
OILS ARE LIABLE TO CUSTOMS DUTY IF THEY ARE IMPORTED REFINED OR TO  
EXCISE DUTY IF HOME REFINED. THE RATES OF TAXATION ARE IDENTICAL IN  
BOTH CASES, AND LIABILITY TO BOTH CUSTOMS DUTY AND EXCISE TAX CANNOT  
ARISE. (PROTECTIVE CUSTOMS DUTIES ARE ALSO APPLICABLE TO CERTAIN  
IMPORTS, BUT THEY ARE VERY MINOR -- PRECISE STATEMENT OF THESE  
DUTIES IS BEING PREPARED FOR US BY REVENUE COMMISSIONERS AND WILL  
BE FORWARDED AS SOON AS RECEIVED.)

3. RATE OF TAX (EXCISE OR CUSTOMS) ON "MINERAL HYDROCARBON LIGHT  
OIL" IS .3405 POUNDS PER IMPERIAL GALLON (\$.648 PER US GALLON AT  
EXCHANGE RATE OF \$2.38 EQUALS 1 POUND). PRACTICALLY ONLY PRODUCT  
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TAXED IN THIS CATEGORY IS GASOLINE, OTHER PRODUCTS USUALLY BEING

DELIVERED FREE OF TAX FOR INDUSTRIAL PURPOSES. "HYDROCARBON OIL, OTHER SORTS," COMPRISES MAINLY DIESEL OIL, GAS OIL, VAPORISING OIL, KEROSENE AND FUEL OIL, AND RATE OF TAX IS .1773 POUNDS PER IMPERIAL GALLON (\$.338 PER US GALLON). THROUGH OPERATION OF A REBATE PROCEDURE, ONLY PRODUCTS USED AS FUEL IN ROAD MOTOR VEHICLES ARE TAXED. CONSEQUENTLY, TAX IS NOT PAID ON OIL USED, FOR EXAMPLE, FOR HEATING OR INDUSTRIAL PURPOSES. ONLY OTHER TAX AT PRESENT APPLIED TO OILS AND LIQUIFIED GASES IS VALUE-ADDED TAX (VAT) AT RATE OF 6.75 PERCENT.

4. FOLLOWING ARE TEXTS OF GOI DEFINITIONS OF TAX CATEGORIES DISCUSSED ABOVE:

"A. MINERAL HYDROCARBON LIGHT OIL

"HYDROCARBON LIGHT OIL" MEANS DYDROCARBON OILS OF WHICH NOT LESS THAN 50 PER CENT BY VOLUME DISTILLS AT A TEMPERATURE NOT EXCEEDING 185 DEGREES CENTIGRADE OR OF WHICH NOT LESS THAN 95 PER CENT. BY VOLUME DISTILLS AT A TEMPERATURE NOT EXCEEDING 240 DEGREES CENTIGRADE, OR WHICH GIVES OFF AN INFLAMMABLE VAPOUR AT A TEMPERATURE OF LESS THAN 22.8 DEGREES CENTIGRADE WHEN TESTED IN THE MANNER PRESCRIBED BY THE ACTS RELATING TO PETROLEUM.

(SECTION 1(7) FINANCE (CUSTOMS DUTIES) (NO. 4) ACT, 1931  
AND SECTION 1(7) FINANCE (MISCELLANEOUS PROVISIONS) ACT,  
1935)

SECTION 29 FINANCE ACT, 1970 HAD THE EFFECT OF EXCLUDING WHITE SPIRIT FROM THE ABOVE DEFINITION. ACCORDINGLY, IT FALLS UNDER HEADING B BELOW.

"B. HYDROCARBON OIL, OTHER SORTS

THE EXPRESSION "HYDROCARBON OIL" INCLUDES PETROLEUM OIL AND OIL PRODUCED FROM COAL, SHALE, PEAT OR ANY OTHER BITUMINOUS SUBSTANCE,

AND ALL LIQUID HYDROCARBONS, BUT DOES NOT INCLUDE ANY OIL WHICH IS A HYDROCARBON OR A BITUMINOUS OR ASPHALTIC SUBSTANCE AND IS, WHEN TESTED IN A MANNER PRESCRIBED BY THE REVENUE COMMISSIONERS, SOLID OR SEMI-SOLID AT A TEMPERATURE OF 60 DEGREES FAHRENHEIT.  
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(SECTION 21(15) FINANCE ACT, 1935)

HYDROCARBON OIL, OTHER SORTS, IS HYDROCARBON OIL AS DEFINED ABOVE OTHER THAN MINERAL HYDROCARBON LIGHT OIL."  
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## Message Attributes

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